

Supplier and/or Ultimate Vendor License Application

 State Board of Equalization

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Where Can I Get Assistance?

FUEL TAXES DIVISION

If you need help with your application or have questions regarding the fuel taxes administered by the Board, please call the Fuel Taxes Division. Call between 8 a.m. and 5 p.m., Monday through Friday, excluding State holidays.

916-322-9669

Fuel Taxes Division
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0030

WRITTEN TAX ADVICE

It is best to get tax advice from the Board in writing. You may be relieved of tax, penalty, or interest charges if we determine you did not correctly report tax because you reasonably relied on our written advice regarding a transaction.

For this relief to apply, your request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the transaction.

Send your request for written advice to the Fuel Taxes Division (see above for address).

INTERNET

www.boe.ca.gov

Our website includes a lot of useful information. For example, you can find out what the sales tax rate is in a particular county, or you can download numerous publications — such as laws, regulations, pamphlets, and policy manuals — that will help you understand how the law applies to your business. You can also verify sellers' permit numbers on-line, read about upcoming Taxpayers' Bill of Rights hearings, and obtain information on Board field office addresses and telephone numbers.

Another good resource — especially for starting businesses — is the California Tax Information Center at www.taxes.ca.gov.

TAXPAYERS' RIGHTS ADVOCATE OFFICE

If you would like to know more about your rights as a taxpayer or if you are unable to resolve an issue with the Board, please contact the Taxpayers' Rights Advocate office for help. Call 916-324-2798 (or toll-free, 888-324-2798). Their fax number is 916-323-3319.

If you prefer, you may write to them at the following address:

Taxpayers' Rights Advocate
State Board of Equalization
450 N Street
P.O. Box 942879,
Sacramento, CA 94279-0070.

To request a copy of publication 70, *The California Taxpayers' Bill of Rights*, call the Information Center at 800-400-7115 or visit our Internet site, www.boe.ca.gov (look under "Forms, Publications, Reports & News").

IMPORTANT MESSAGE

If you are the owner or operator of an underground storage tank, please see page 10.

Message from the Executive Director

We appreciate the fact that as the operator of a business, you are busy and have many responsibilities. You may be responsible for income and fuel tax payments and for a variety of other obligations, such as payroll taxes, insurance, and employee benefits.

For that reason, we want to make it as easy as possible for you to work with us. As you can see on page 2, we offer many services to help you with your questions.

If you are unable to find the answers you need, please call our Information Center. Our trained representatives will be glad to help.



How Do I Apply?

Step 1: Complete Your Application

Fill out the application on page 5 (perforated for easy removal). Be sure to refer to the "Tips" on page 4.

If you need help filling out the form or have questions, please call our Fuel Taxes Division at 916-322-9669 or our Information Center at 800-400-7115.


Step 2: Send in Your Application and Supporting Documents

Make a copy of your completed application for your files, then mail the original application to: Fuel Taxes Division, Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0030. Please be sure to sign and date your application and to include copies of all required documents. We cannot process your application unless it is complete.

Step 3: After We Approve Your Application

You should receive your license approximately two weeks after we have received your application, assuming it is complete and no security deposit is required. If a security deposit is required, you should allow approximately another two weeks to receive your license. There is no charge for the license.

We will let you know whether you must file returns on a monthly, quarterly, or yearly basis. Your return is due on or before the due date printed on the return.

 **Note:** If you are required to obtain a license, you cannot legally make transfers of fuel in this state until you have received your license and paid any required security deposit. You are subject to a 25 percent penalty if you operate without the proper license.

INFORMATION CENTER

800-400-7115

FOR TDD ASSISTANCE

From TDD phones: 800-735-2929

From voice phones: 800-735-2922

REQUIRED DOCUMENTS

You must include *photocopies* of the following documents with your completed and signed application form:

- ☐ Copy of corporate articles of incorporation or LLC charter.
- ☐ Copy of Declaration of Domestic Partnership
- ☐ Copy of partnership agreement.
- ☐ Document indicating that the person signing your application is authorized to do so (see "Section IV: Certification" at right).

For officers, members, etc., listed on the application:

- ☐ Driver license or state ID card.
- ☐ Social Security card or other document that shows the Social Security number (paycheck stub, preprinted income tax label, or W-2 form) or a Mexican voter registration card.

For out-of-state or foreign corporations or LLCs

- ☐ *Certificate of Qualification* issued by the California Secretary of State.

You may also wish to include the following:

- ☐ *Power of Attorney* form, (BOE-392), if you wish to designate someone to act on your behalf. You may obtain a copy from our Internet site or Information Center.

Tips for Filling Out Your Application

Section I: Type of License

Indicate the type of business activity you are engaging in (see page 7 for an explanation of the listed categories).

Section II: Ownership Information

Items 1-28:

All applicants. You must provide the information requested for each owner or partner (attach additional sheets if necessary).

All partnerships. Partnerships should provide a copy of their written partnership agreement, if one exists. If you file your agreement with us *at the time you apply for a license*, and your agreement specifies that all business assets are held *in the name of the partnership*, the law requires the Board to attempt to collect any delinquent tax liability from the partnership assets before it attempts to collect from the partners' personal assets.

You should notify us immediately if you add or drop partners (see page 7).

If you check "Corporation," "Limited Liability Company (LLC)," or "Business Trust," be sure to complete items 3-7.

Note: All publicly traded companies are not required to complete items 8-28 for corporate information.

Items 10, 11, 17, 18, 24, 25: Driver License/Social Security Number

You must provide a copy of your driver license or other proof of identification, and your social security number. This information is not made available to the public (see page 11 for privacy policy). Corporate officers are not required to provide social security numbers.

Section III: Business Information


Item 14:

Underground storage tanks. If there is an underground storage tank at your business location, please complete this section. The tank owner is subject to the Underground Storage Tank Maintenance Fee for petroleum products placed in the tank. Call 916-322-9669 for more information.

Item 15: Estimated Average Monthly Gallons

Provide an estimate for the number of gallons of motor vehicle fuel and diesel fuel you will remove, enter, or sell each month in California.

Section IV: Certification

 This section must be signed by the business owner, general partner, corporate officer or LLC manager, or member.

**SUPPLIER AND/OR ULTIMATE VENDOR
FUEL TAX LICENSE APPLICATION****SECTION I: TYPE OF LICENSE**1. PLEASE CHECK TYPE OF BUSINESS OPERATIONS YOU ARE ENGAGING IN AND DESCRIBE BELOW:
(see page 7 for definitions)

- ☐ Terminal Operator ☐ Blender ☐ Ultimate Vendor (Diesel Fuel Only)
☐ Position Holder ☐ Enterer
☐ Refiner ☐ Throughputter

PLEASE DESCRIBE YOUR BUSINESS OPERATIONS (attach additional sheets if necessary)

FOR BOARD USE ONLY**TAX****OFFICE****NUMBER**

2. CHECK TYPES OF FUEL REMOVED, ENTERED, OR SOLD

- ☐ Gasoline ☐ Diesel ☐ Dyed Diesel ☐ Aviation Gasoline ☐ Other Please explain _____

SECTION II: OWNERSHIP INFORMATION

1. PLEASE CHECK TYPE OF OWNERSHIP

- ☐ Sole Owner ☐ General Partnership (provide a copy of your partnership agreement)
☐ Limited Partnership (provide a copy of your partnership agreement) ☐ Husband/Wife Co-Ownership
☐ Limited Liability Company (LLC) ☐ Corporation
☐ Business Trust ☐ Joint Venture
☐ Registered Domestic Partnership ☐ Other _____

2. DATE YOU WILL BEGIN ACTIVITIES REQUIRING A LICENSE IN CALIFORNIA (month, day & year)

3. ENTER NAME OF PARTNERSHIP, CORPORATION, LIMITED LIABILITY COMPANY (LLC), ORGANIZATION, OR OTHER ORGANIZATION (include a copy of your partnership agreement or LLC agreement)

4. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) OR SSN IF NO FEIN

5. CORPORATE OR LLC NUMBER

6. STATE OF INCORPORATION OR ORGANIZATION

7. DATE OF INCORPORATION OR ORGANIZATION

Each owner, partner, corporate officer or principal must complete information below.
If needed, please attach additional sheet(s) to provide the information requested in this application.
Publicly traded companies are not required to complete this section.

- ☐ President ☐ Partner ☐ Registered Domestic Partner ☐ Manager ☐ Member ☐ Owner ☐ Trustee

8. FULL NAME (first, middle, last)

9. RESIDENCE ADDRESS (street, city, state, zip code)

10. SOCIAL SECURITY NUMBER (attach verification) (corporate officers excluded)

11. DRIVER LICENSE NUMBER (attach verification)

12. RESIDENCE TELEPHONE NUMBER

()

13. DAYTIME TELEPHONE NUMBER

()

14. SIGNATURE



- ☐ Vice President ☐ Co-Partner ☐ Registered Domestic Partner ☐ Co-Manager ☐ Member ☐ Co-Owner ☐ Trustee

15. FULL NAME (first, middle, last)

16. RESIDENCE ADDRESS (street, city, state, zip code)

17. SOCIAL SECURITY NUMBER (attach verification) (corporate officers excluded)

18. DRIVER LICENSE NUMBER (attach verification)

19. RESIDENCE TELEPHONE NUMBER

()

20. DAYTIME TELEPHONE NUMBER

()

21. SIGNATURE



- ☐ Secretary ☐ Co-Partner ☐ Registered Domestic Partner ☐ Co-Manager ☐ Member ☐ Co-Owner ☐ Trustee

22. FULL NAME (first, middle, last)

23. RESIDENCE ADDRESS (street, city, state, zip code)

24. SOCIAL SECURITY NUMBER (attach verification) (corporate officers excluded)

25. DRIVER LICENSE NUMBER (attach verification)

26. RESIDENCE TELEPHONE NUMBER

()

27. DAYTIME TELEPHONE NUMBER

()

28. SIGNATURE



SECTION III: BUSINESS INFORMATION

1. CURRENTLY DOING BUSINESS AS [DBA] (write none if not applicable) Partnerships complete if business name different than name of partnership.

2. BUSINESS ADDRESS (do not list P.O. Box or mailing service) If two or more locations, please attach a list.	DAYTIME TELEPHONE NUMBER ()	FAX NUMBER ()
3. MAILING ADDRESS (if different from above) (street, city, state, zip code)	4. WEBSITE ADDRESS	
5. ADDRESS WHERE BOOKS AND RECORDS ARE MAINTAINED (street, city, state, zip code)	DAYTIME TELEPHONE NUMBER ()	FAX NUMBER ()
6. NAME OF PERSON TO CONTACT REGARDING ALL LICENSING ACTIVITIES	DAYTIME TELEPHONE NUMBER ()	FAX NUMBER ()
7. NAME OF PERSON TO CONTACT REGARDING TAX REPORTING ACTIVITIES	DAYTIME TELEPHONE NUMBER ()	FAX NUMBER ()
8. NAME OF BANK OR FINANCIAL INSTITUTION HOLDING PRIMARY BUSINESS ACCOUNT	ACCOUNT NUMBER	
9. ADDRESS (mailing address, city, state, zip code)	TELEPHONE NUMBER ()	FAX NUMBER ()

10. DO YOU OWN, OPERATE OR OTHERWISE CONTROL A TERMINAL?

☐ Yes ☐ No If **yes**, state the number of terminals: _____ and complete the following information for each terminal location. (If more than one location, please attach a list.)

TERMINAL LOCATION ADDRESS (street, city, state, zip code)	CAPACITY OF TANKS
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11. DO YOU HAVE A LETTER OF REGISTRATION (FORM 637) FROM THE IRS?

☐ Yes (attach a copy) ☐ No (please explain)

12. DO YOU HAVE OTHER BOARD OF EQUALIZATION ISSUED LICENSES OR PERMITS?

☐ Yes ☐ No If **yes**, please list the account numbers.

13. ARE YOU BUYING A BUSINESS?

☐ Yes ☐ No If **yes**, please list seller's name and fuel tax account number(s) if known.

14. ARE THERE UNDERGROUND STORAGE TANK(S) AT THE CALIFORNIA BUSINESS LOCATION?

☐ Yes ☐ No If **yes**, are you the owner? ☐ Yes ☐ No

 If **yes**, please provide your account number TK MT__44__-_____. If **no**, please provide name and address of the owner of the tank.

15. ESTIMATED AVERAGE MONTHLY GALLONS

Motor Vehicle Fuel

Total removals, entries, or sales _____ gallons

Minus exempt removals, entries, or sales _____ gallons

Total taxable removals, entries, or sales _____ gallons

Diesel Fuel


Total removals, entries, or sales _____ gallons

Minus exempt removals, entries, or sales _____ gallons

Total taxable removals, entries, or sales _____ gallons

SECTION IV: CERTIFICATION

I certify and declare, under penalty of perjury, that the information contained herein is correct to the best of my knowledge and that I am authorized to sign and certify this application.

NAME (typed or printed)	TITLE
SIGNATURE 	DATE

Return Application to: Board of Equalization, Fuel Taxes Division
P.O. Box 942879, Sacramento, CA 94279-0030, **916-322-9669**

FOR BOARD USE ONLY

SECURITY REVIEW <input type="checkbox"/> BOE-598 \$ _____ <input type="checkbox"/> No Security <input type="checkbox"/> License Issued Date _____		PUBLICATIONS FURNISHED TO TAXPAYER <input type="checkbox"/> PUB 6-A <input type="checkbox"/> PUB 19 <input type="checkbox"/> PUB 70 <input type="checkbox"/> EFT 89-T	RETURNS _____ _____ _____
REPORTING BASIS <input type="checkbox"/> Monthly <input type="checkbox"/> Yearly <input type="checkbox"/> Monthly Prepay <input type="checkbox"/> Quarterly			
BY _____	APPROVED BY _____		

Frequently Asked Questions

Who must obtain a license?

You must obtain a Supplier and/or Ultimate Vendor License if you engage in business in California as

- **A Terminal Operator**

You own, operate, or otherwise control a terminal.

- **A Position Holder**

You have a contractual agreement with a terminal operator for the use of storage facilities and terminaling services at a terminal with respect to motor vehicle and/or diesel fuel.

- **A Refiner**

You own, operate, or otherwise control a refinery.

- **A Blender**

You produce blended motor vehicle and/or diesel fuel in California outside the bulk transfer/terminal system.

- **An Enterer**

You import motor vehicle and/or diesel fuel into the state, or you are the *importer of record* under federal customs law. *Note:* If you are acting as an agent, the person for whom you are acting is the “enterer” and must obtain a license.

- **A Throughputter**

You own motor vehicle and/or diesel fuel within the bulk transfer/terminal system — other than in a terminal, or you are a position holder, as described above. If you are a supplier and throughputter, you will normally be issued only a Supplier License.

- **An Ultimate Vendor**

You are an ultimate vendor if you sell undyed diesel fuel to the user of the fuel — the ultimate purchaser — for use on a farm for farming purposes or for use in an exempt bus operation.

What type of license will I receive?

You will receive a Supplier License if you are a

Terminal Operator	Blender
Position Holder	Enterer
Refiner	Throughputter

An ultimate vendor who is also a refiner, blender, or throughputter will usually receive a Supplier License. All other ultimate vendors will receive an Ultimate Vendor License.

What Are My Responsibilities as a License Holder?

You must pay taxes on any taxable transaction involving motor vehicle fuel and/or diesel fuel.

Generally, the state excise tax on fuel is imposed on

- The removal of motor vehicle fuel or undyed diesel fuel from a refinery rack or terminal rack in California; or
- The entry of motor vehicle fuel or diesel fuel into this state; or
- The sale or removal of blended motor vehicle fuel or blended diesel fuel in this state.

You will receive returns for reporting your fuel transactions and tax payments. Returns are due on or before the due date printed on the return (you must file a tax return even if you have no tax due or activities to report).

In addition:

- **You must keep records** to substantiate your removals, entries, sales, imports, exports, and other activities as noted on the corresponding tax returns. You must keep your records for a minimum of four years.
- **You must notify the Board if you move, change ownership, discontinue operations, or sell your business.** You should notify the Board of any change in ownership. If you do not, you could be held liable for the continuing fuel taxes. In addition, you should immediately notify us in writing if you discontinue your business. Your notification will allow us to close your account and return any available security you may have posted.
- **You should notify us immediately if you drop or add a partner.** This may protect former partners from tax liabilities incurred by the business after the partnership change.

(continued on next page)

Frequently Asked Questions

Is there a charge for the license?

No. However, you may be required to post a security deposit to cover any unpaid taxes that may be owed. Security forms will be sent to you if security is warranted. Your license will be issued after the appropriate security, if required, is posted to your account.

Is information regarding my account subject to public disclosure?

Generally, personal information, such as your driver license number, your social security number, and your residence addresses, are not disclosed to the public. However, some records are subject to disclosure, such as your BOE license number, your business name and address, and your license status. Also, for purposes of enforcing the fuel laws, personal information may be disclosed to federal agencies and other state agencies. See also the disclosure information on the back page.

Why do you need to verify my social security and driver license numbers?

This is required to ensure the accuracy of the information provided and to protect you against fraudulent use of your identification numbers. If your social security card is not readily available, you may provide other documentation.

What is motor vehicle fuel?

Motor vehicle fuel includes gasoline, aviation gasoline, gasohol and gasoline blendstocks.

Note: Aviation gasoline is all special grades of gasoline that are suitable for use in aviation reciprocating engines.

Blended motor vehicle fuel is any mixture of motor vehicle fuel on which tax has been imposed and any other liquid on which tax has not been imposed. Blended motor vehicle fuel also means any conversion of a liquid into motor vehicle fuel. Conversion of a liquid into motor vehicle fuel occurs when any liquid that is not included in the definition of motor vehicle fuel and that is outside the bulk transfer/terminal system is sold as motor vehicle fuel, delivered as motor vehicle fuel or represented to be motor vehicle fuel.

Diesel fuel is any liquid commonly or commercially known or sold as a fuel that is suitable for a diesel-powered highway vehicle. Diesel fuel does not include the water in a diesel fuel and water emulsion of two immiscible liquids of diesel fuel and water, which emulsion contains an additive that causes the water droplets to remain suspended within the diesel fuel, provided the diesel fuel emulsion meets standards set by the California Air Resources Board. This exclusion of the water is operative through December 31, 2006. This includes bio-diesel.

Blended diesel fuel is any mixture of diesel fuel on which tax has been imposed and any other liquid (such as kerosene), on which tax has not been imposed (other than dyed diesel fuel, as described below). Blended diesel fuel also means any conversion of a liquid into diesel fuel. Conversion of a liquid into diesel fuel occurs when any liquid that is not included in the definition of diesel fuel and that is outside the bulk transfer terminal system is sold as diesel fuel, delivered as diesel fuel or represented to be diesel fuel. Blended diesel fuel includes bio-diesel and blends of bio-diesel.

Dyed diesel fuel is diesel fuel that is dyed under United States Environmental Protection Agency or the Internal Revenue Service rules for high sulphur diesel fuel or low sulphur diesel fuel considered destined for off-highway use.

Undyed diesel fuel is diesel fuel that is not subject to the United States Environmental Protection Agency or the Internal Revenue Service fuel dyeing requirements.

What other licenses or permits are needed?

Seller's Permit. You will also need a California Seller's Permit. Please contact a local Board sales tax office to ask about registration requirements. To download a copy of the seller's permit application, please visit our website, www.boe.ca.gov (look under "Forms, Publications, Reports & News").

(continued on next page)

SG Accounts. If you sell, remove, or enter motor vehicle fuel (gasoline), diesel fuel, or aircraft jet fuel in California, you must prepay sales tax on those transactions in addition to excise tax. You may be reimbursed by your customer for your sales tax prepayment. Contact a local Board office to set up this type of account.

Childhood Lead Poisoning Prevention Fee. If you are issued a Motor Vehicle Fuel Supplier License, you may be required to pay the Childhood Lead Poisoning Prevention Fee. The Department of Health Services will identify the persons required to pay the fee.

Other Fuel Taxes and Fees

You may also be required to register under one or more of the following tax and fee programs. These programs are administered by the Fuel Taxes Division, which can be reached at 916-322-9669.

Use Fuel Tax Law

Use fuel vendors who sell and deliver use fuel into the fuel tanks of motor vehicles must have a license and collect the state excise tax. Persons who operate vehicles powered by use fuel on California highways also need to be licensed as users. The use fuel tax is imposed on fuels other than those covered by the Motor Vehicle Fuel Tax Law and Diesel Fuel Tax Law. Some of the typical use fuels governed by the Use Fuel Tax Law are compressed natural gas (CNG), liquefied petroleum gas (LPG, or propane), liquid natural gas (LNG), ethanol, and methanol.

Aircraft Jet Fuel Tax Law

Every aircraft jet fuel dealer must register with the Board and pay the excise tax on each gallon of jet fuel sold and placed directly into the fuel tank of an aircraft or delivered into the storage facility of a jet fuel user.

Underground Storage Tank Maintenance Fee Law

The owner of an underground storage tank must register with the Board and pay the underground storage tank maintenance fee for every gallon of petroleum product placed into the tank. If you own property where an underground storage tank is located, you are usually considered the owner of the tank. If you operate an underground storage tank but do not own it, you are not liable for the fee. An operator is defined as the person who controls or is responsible for the daily operation of the tank. Generally, if you lease an underground storage tank, you will be considered an operator, not an owner, unless your lease provides otherwise.

Oil Spill Prevention and Administration Fee/Oil Spill Response Fee

You may need to be registered for one of the fee programs listed above if you operate

- An oil refinery in California
- A marine terminal in marine waters that transfers crude oil or petroleum products to or from tankers or barges
- A pipeline across, under or through marine waters that transports crude oil
- Any pipeline to transport crude oil out of California

Please contact us for more information on registration and fee reporting requirements. Currently, no fees are charged for the Oil Spill Response Fee, although registrants must file a return each year.

Diesel Fuel

Additional licenses issued under this tax program are as follows: Government Entity, Exempt Bus Operator, Qualified Highway Vehicle Operator, and Interstate User/IFTA. If one of these licenses is needed, please contact our office.

Motor Vehicle Fuel and Diesel Fuel

Additional licenses issued under these tax programs are the Train Operator license and Vessel/Pipeline Operator license. If one of these licenses is needed, please contact our office.

Additional motor vehicle fuel licenses issued under this tax program are as follows: Industrial User.

MOTOR VEHICLE FUEL TAX AND DIESEL FUEL TAX PROGRAM PRIVACY NOTICE

Information Provided to the Board of Equalization

We ask you for information so that we can administer the state's Motor Vehicle Fuel Tax, sections 7301-8405¹; Diesel Fuel Tax, sections 60001-60709. We will use the information to determine whether you are paying the correct amount of tax and to collect any amounts you owe. You must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code sec.405(c)(2)C(i)]).

What happens if I don't provide the information?

If your application is incomplete, we may not issue your license. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you don't provide other information we request or that is required by law, or if you give us fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you don't provide information we request to support your exemptions, credits, exclusions, or adjustments, we may not allow them. You may end up owing more tax or receiving a smaller refund.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies (see list in following section). We may also share certain information with companies authorized to represent local governments.

Under some circumstances we may release to the public the information printed on your license, account start and closeout dates, and names of business owners or partners. When you sell a business, we can give the buyer or other involved parties information regarding your outstanding tax liability.

With your written permission, we can release information regarding your account to anyone you designate.

We may disclose information to the proper officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; Interstate Commerce Commission.
- State of California government agencies and officials: Air Resources Board; Department of Alcoholic Beverage Control; Auctioneer Commission; Dept. of Motor Vehicles; Employment Development Department; Energy Commission; Exposition and Fairs; Dept. of Food and Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing and Community Development; California Parent Locator Service
- State agencies outside of California for tax enforcement purposes.
- City attorneys and city prosecutors; county district attorneys, police and sheriff departments.

Can I review my records?

Yes. Please contact your closest Board office (see the white pages of your phone book). If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916-445-2918. You may also want to obtain publication 58-A, *Inspecting and Correcting Your Records*. You may order a copy from our Information Center: 800-400-7115 or download it from the Internet: www.boe.ca.gov (look under "Forms, Publications, Reports & News").

Who is responsible for maintaining my records?

The deputy director of the Property and Special Taxes Department whom you may contact by calling 916-445-6464 or writing at the address shown.

Deputy Director
Property and Special Taxes Department
P.O. Box 942879
Sacramento CA 94279-0063

¹All references are to California Revenue and Taxation Code unless otherwise indicated.